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TC, [**CCH Dec. 28,712**] , **Fort Howard Paper Company v. Commissioner**, [Methods of accounting: Overhead expenses: Capitalization: Self-constructed assets.]--, (Dec. 27, 1967)

Finally it has been recognized that consistency of application is an important consideration and may be entitled to considerable weight. *Photo-Sonics, Inc.*, *supra* at p. 935; *cf. Advertisers Exchange, Inc.* [Dec. 21,583], 25 T. C. 1086 (1956), affirmed per curiam [57-1 [ustc ¶9414](#)] 240 F. 2d 958 (C. A. 2, 1957). But consistency standing alone is not sufficient to satisfy the taxpayer's burden. *Photo-Sonics, Inc.*, *supra* at p. 935; *Ezo Products Co.* [Dec. 25,149], 37 T. C. 385, 391 (1961); *V. T. H. Bien* [Dec. 19,574], 20 T. C. 49 (1953). Indeed, it will be disregarded where an erroneous method of accounting has been used. *Photo-Sonics, Inc.*, *supra*; *D. Loveman & Son Export Corporation* [Dec. 24,297], 34 T. C. 776 (1960), *affd.* [62-1 [ustc ¶9147](#)] 296 F. 2d 732 (C. A. 6, 1962), *certiorari* denied 369 U. S. 860 (1962).